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Request for a preliminary ruling from the Wojewódzki S?d Administracyjny we Wroc?awiu (Poland) lodged on 23 December 2019 — Grupa Warzywna Sp. z o.o. v Dyrektor Izby Administracji Skarbowej we Wroc?awiu

(Case C-935/19)

(2020/C 191/02)

Language of the case: Polish

Referring court

Wojewódzki S?d Administracyjny we Wroc?awiu

Parties to the main proceedings

Applicant: Grupa Warzywna Sp. z o.o.

Defendant: Dyrektor Izby Administracji Skarbowej we Wroc?awiu

Question referred

Is an additional tax liability such as that provided for in Article 112b(2) of the Law on VAT compatible with the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) (in particular Articles 2, 250 and 273 thereof), Article 4(3) of the Treaty on European Union, Article 325 TFEU and the principle of proportionality?

(1) OJ 2006 L 347, p. 1.